WHAT IS CLAIMED IS:

1. A front seat assembly for a vehicle, comprising:

a driver seat and an assistant seat installed in a front portion of an inside of the vehicle and spaced apart by a predetermined distance, each of the driver seat and the assistant seat having a seat cushion for supporting a passenger's lower portion of the body and a seatback installed upright near a rear portion of the seat cushion so as to support the passenger's back; and

a middle seat installed between the driver seat and the assistant seat, including a seat cushion foldably installed in the seat cushion of the assistant seat, a seatback foldably installed in a rear portion of the seat cushion of the middle seat, and an armrest protruded behind the seatback of the middle seat so as to allow the driver to put the driver's arm thereon.

- 2. The front seat assembly according to claim 1, wherein the middle seat further includes a headrest for supporting a passenger's head, the headrest being installed in an upper portion of the seatback.
- 3. The front seat assembly according to claim 1 or 2, wherein the middle seat

 further includes an armrest for the assistant seat, the armrest being protruded behind the

 seatback of the middle seat on a side of the assistant seat so as to allow a passenger sitting on
 the assistant seat to put the passenger's arm thereon.

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4. A seat assembly for a vehicle, comprising:

a driver's seat;

a passenger's seat; and

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a middle seat comprising:

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a seat cushion foldably retractable into said passengers seat;
a seatback foldably retractable into said seat cushion;
a head rest foldably retractably into said seatback; and
an armrest configured and dimensioned on a back side of said
seatback such that a driver's right arm can be rested thereupon when said seatback is in a
folded position.

- 5. The seat assembly of claim 4, further comprising another armrest configured and dimensioned on the back side of said seatback such that a passenger's left arm can be rested thereupon when said seatback is in a folded position.
 - 6. A seat assembly for a vehicle, comprising:

two seats, each comprising a seat cushion, seatback, and headrest portions

configured and dimensioned to receive passengers of a vehicle and separated by a middle

seat wherein said middle seat comprises;

a seat cushion;

a seatback foldably attached to said seat cushion and configured and dimensioned to receive a passenger when unfolded;

a headrest foldably attached to said seatback; and

an armrest configured and dimensioned on a back side of said seatback such that when said seat back is in a folded position said armrest is accessible to a passenger in an adjacent seat.